

EXHIBIT B

ZENITH BANK PLC

RC: 150224



HEAD OFFICE

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October 23, 2018

Mr Chuma Maduekwe
 The Receiver/Manager
 Erin Petroleum Nigeria Limited in Receivership
 Plot 1649 Olosa Street
 Victoria Island, Lagos.

Original Copy
 Received by me
 Chuma Maduekwe
 Oct 23, 2018

Dear Mr Maduekwe,

IRREVOCABLE INSTRUCTION THAT YOU AS RECEIVER/MANAGER MUST NOT EXERCISE ANY CONTROL OR DOMINION OVER ANY ASSET THAT IS NOT ABANDONED PROPERTY AS PER ORDER OF THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF TEXAS, HOUSTON DIVISION, MADE ON OCTOBER 15 AND 18, 2018

The above subject refers.

We write further to your appointment as Receiver/Manager over EPNL by Zenith Bank Plc pursuant to the powers conferred on the Bank by the Deed of Debenture, the Orders (dated October 15 and 18, 2018) of the US Bankruptcy Court for the Southern District of Texas, and of every power enabling the Bank so to do.

Following your said appointment by Deed of Appointment of Receiver Manager dated October 22, 2018, this serves to bring to your attention the terms of the Order of the Bankruptcy Court for the Southern District of Texas, Houston Division. The relevant provision (last portion of paragraph 2) of the Court's Order dated October 18, 2018 reads as follows:

'Nothing in this Order shall be interpreted to limit the Receiver/Manager's authority or power over any entity for which the Receiver/Manager is appointed; however, Zenith shall irrevocably instruct any Receiver/Manager that is appointed that the Receiver/Manager must not exercise any control or dominion over any asset that is not Abandoned Property.'

We, Zenith Bank Plc hereby irrevocably instruct you that you must not exercise any control or dominion over any asset that is not Abandoned Property as per the Order of the United States Bankruptcy Court, of the Southern District of Texas, Houston Division which requires Zenith Bank Plc to irrevocably instruct you that you 'must not exercise any control or dominion over any asset that is not Abandoned Property'.

Yours sincerely,
 ZENITH BANK PLC

EBENEZER ONYEAGWU
 DEPUTY MANAGING DIRECTOR

MICHAEL OSILAMA OTU
 COMPANY SECRETARY/GENERAL COUNSEL